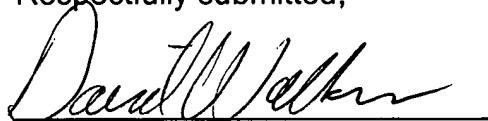


The Commissioner is authorized to charge any under payment or credit any over payment deemed associated with this communication to Deposit Account No. **02-0429 (414-35351-US)**.

Date: June 17, 2004

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "David A. Walker", written over a horizontal line.

David A. Walker  
Registration No. 52,334  
MADAN, MOSSMAN & SRIRAM, P.C.  
2603 Augusta, Suite 700  
Houston, Texas 77057-1130  
Telephone: (713) 266-1130  
Facsimile: (713) 266-8510